

# EXHIBIT 2

**Supplemented Rulemaking Record for the  
2017 Religious and Moral Exemption Interim Final Rules**


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**CERTIFICATION OF THE SUPPLEMENTED ADMINISTRATIVE RECORD**

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Pursuant to 28 U.S.C. § 1746, I, Sheli Harris, Deputy Director – Regulations Development Group, Office of Strategic Operations and Regulatory Affairs, Centers for Medicare & Medicaid Services, United States Department of Health and Human Services (HHS), certify, to the best of my knowledge, that the materials described in the accompanying updated index comprise the rulemaking record for Interim Final Rules, 82 Fed. Reg. 47792 (Oct. 13, 2017) and 82 Fed. Reg. 47838 (Oct. 13, 2017), which concern religious and moral exemptions and accommodations for coverage of certain preventative services under the Affordable Care Act. The record consists of materials indirectly or directly considered or relied on by HHS, the Department of Labor, and the Department of the Treasury in promulgating the 2017 Interim Final Rules.

Executed, this 28<sup>th</sup> day of February, 2018, in Baltimore, Maryland.



Sheli Harris  
Deputy Director  
Regulations Development Group  
Office of Strategic Operations and Regulatory Affairs  
Centers for Medicare & Medicaid Services  
United States Department of Health and Human Services